ID: CCA\_2010101814121537 Number: **201044013** Release Date: 11/5/2010

Office:

UILC: 752.02-00

From:

Sent: Monday, October 18, 2010 2:12:17 PM

To: Cc:

Subject: RE: New TEFRA case

I agree that adjusting the reported partnership liability of Partnership B downward results in a deemed distribution of cash to the partners whose liabilities are decreased under section 752(b). This is issue, however, so you will need their confirmation.